

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

150 East 42nd Street, New York, NY 10017-5639
Tel: 212.490.3000 Fax: 212.490.3038

*Albany • Baltimore • Boston • Chicago • Dallas • Garden City • Houston • Las Vegas • London • Los Angeles • McLean
Miami • Newark • New York • Orlando • Philadelphia • San Diego • San Francisco • Stamford • Washington, DC • White Plains
Affiliates: Berlin • Cologne • Frankfurt • Mexico City • Munich • Paris*

www.wilsonelser.com

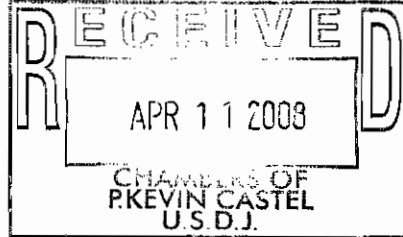
MEMO ENDORSED

April 10, 2008

USDS SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: <u>4/14/08</u>

VIA OVERNIGHT MAIL

Honorable P. Kevin Castel
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10007



Re: Elite Performance Fund Ltd. and Distressed / High-Yield Opportunities
Fund v. Viteos Fund Services, Ltd.
Civil Action No. : 08 CV 2041

Dear Judge Castel:

We represent Viteos Fund Services, Ltd. in the captioned matter. We write with the consent of plaintiff's counsel for an extension of Viteos' time to respond to the complaint through and including May 12, 2008. This is our second request for an extension of time.

The parties have agreed to meet on April 14, 2008, to discuss a possible resolution of this matter. Plaintiff has graciously agreed to extend the time for Viteos to respond in order to facilitate this meeting and a possible resolution.

In light of the foregoing, we respectfully request that the Court grant this extension. We greatly appreciate the Court's attention to this matter, and should there be any questions or concerns please do not hesitate to call.

Very truly yours,

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

David S. Sheffer (DS 4198)

SO ORDERED:

P. Kevin Castel, U.S.D.J.

3191183.1

*Although the application is
submitted on the subject, I assume the
parties seek an adjournment of the conference
scheduled before the answer date
which at 5:30 pm on a Friday night,
& have determined to be April 25,
conference adjourned on April 25 to
May 30, 2008 at 11:30 pm
SO ORDERED
4-11-08*

File No. TBA:
Page 2

Cc:

KATTEN MUCHIN ROSENMAN LLP
Attorney for Plaintiff
575 Madison Avenue
New York, New York 10022
(212) 940-8800

Attn: Jay Shapiro, Esq. (JS 2499)
Catherine G. Patsos, Esq. (CP 5545)

KURZMAN KARELSEN & FRANK, LLP
Attorneys for Plaintiff
230 Park Avenue
New York, New York 10169
(212) 867-9500

Attn: Joseph Tucker, Esq. (JT2006)

WILSON, ELSEER, MOSKOWITZ, EDELMAN & DICKER LLP
Attorney for Defendant
150 E. 42nd St.
New York, NY 10017
(212) 490-3000

Attn: Joseph L. Francoeur, Esq. (JF 8874)

WILSON, ELSEER, MOSKOWITZ, EDELMAN & DICKER LLP
3191183.1